

# **INSTRUCTIONS FOR APPLICATION FOR ADMISSION TO ROSTER OF ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS**

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Applicants will need to demonstrate they have completed courses that meet the minimum hour requirements in subjects that are directly related to the government environment. For example, a course on Generally Accepted Auditing Standards will need to cover their application specifically to a governmental entity to meet the intent of the application requirements.

***Audits of State and Local Governments*** - Courses eligible for credit will focus on generally accepted auditing standards in a governmental environment with consideration to planning; risk assessment; compliance; methods to audit unique governmental activities, transactions and balances; and related independent auditor reports.

***Governmental Accounting and Financial Reporting*** - Courses eligible for credit will focus on generally accepted accounting principles and financial statements as allowed/required under standards promulgated by the GASB for governmental entities.

***GAGAS*** – Courses eligible for credit will cover audits conducted in accordance with Generally Accepted Governmental Auditing Standards. These standards are also referred to as the “Yellow Book”. These standards pertain to auditors' professional qualifications; additional governmental general, fieldwork, and reporting standards; the quality of audit effort; and the characteristics of professional and meaningful audit reports.

***Single Audit Act & Related OMB Circulars and Supplements*** - Courses eligible for credit will focus on how to perform an audit under the requirements of the Single Audit Act of 1996 and related publications such as OMB circular A-133 and compliance supplements. Topics may include planning, risk assessment, understanding applicable compliance requirements, internal controls over compliance, and compliance auditing and reporting as they relate to Single Audits.

***Oregon Minimum Standards and Local Budget Law*** - Courses eligible for credit will include the Oregon Revised Statutes and Administrative Rules governing the requirements of audits of Oregon Municipal Corporations and Local Budget Law.

**OREGON BOARD OF ACCOUNTANCY  
APPLICATION FOR ADMISSION TO THE ROSTER OF ACCOUNTANTS  
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List the classes you have attended in the two year period immediately preceding your application showing you have completed 40 hours of Level 1 or Level 2 continuing education in the following subjects with at least four (4) hours in each subject:

- a. Audits of State and Local Governmental Units;
- b. Governmental Accounting and Financial Reporting Standards (GAFR);
- c. Generally Accepted Governmental Auditing Standards (GAGAS);
- d. Single Audit Act & related Office of Management and Budget Circulars and Supplements;
- e. Oregon Local Budget Law; and
- f. Minimum Standards of audits and reviews of Oregon municipal corporations.

Please submit the following for each course:

- a. Proof of completion certificate
- b. Course outline
- c. Knowledge level of the course
- d. NASBA 3-digit QAS sponsor number, if self-study

Conferences and seminars that are not Level 1 or Level 2 may not be included in the hours required for admission to the municipal roster.

Attach evidence of attendance for programs listed. Examples of acceptable evidence of attendance are a copy of the certificate of attendance, an attendance slip signed by the instructor or sponsor, or a letter from the sponsor confirming the attendance including the hours allowed for the program.

Upon approval of an applicant to the Roster, the Board shall notify the applicant in writing; enter the applicant's name on the Roster; and notify the Secretary of State that the applicant is authorized to conduct municipal audits.

**IF PAYING BY CHECK**

Return application to:  
Oregon Board of Accountancy  
Unit 05  
PO BOX 4395  
Portland OR 97208-4395

**IF PAYING BY VISA or MASTERCARD**

Return application to:  
Oregon Board of Accountancy  
3218 Pringle RD SE #110  
Salem OR 97302

If you have any questions, contact the Board office at (503) 378-2270

Continued enrollment on the Municipal Roster requires 24 hours of continuing education in municipal courses each renewal period. *OAR 801-020-0700.*

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1. **PRINT** Full Name \_\_\_\_\_  
Last
First
Middle

Other last names known by: \_\_\_\_\_

**If you use a PO Box or other mail service you must also provide a physical address  
 Insert  in one box to indicate official mailing address**

2. Physical Home Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ 9-Digit Zip Code \_\_\_\_\_

PO Box: \_\_\_\_\_ Phone No. \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

3. \* Firm or Business Name Registered with the Board under which municipal audits will be issued: \_\_\_\_\_

\*If self-employed, include name of business, type of business and address. Indicate if unemployed.

Physical Address of Employment \_\_\_\_\_ PO Box \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ 9-Digit Zip Code \_\_\_\_\_ Phone No. \_\_\_\_\_

4. List **all** state(s) in which you are currently licensed to practice public accounting:

State	License #	Date Issued	State	License #	Date Issued
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5. List any state(s) in which you have previously held a valid permit to practice public accounting:

State	License #	Date Issued	State	License #	Date Issued
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6. Have you ever been charged, arrested, pleaded *nolo contendere*, or found guilty of any criminal offense (excluding non-criminal traffic infractions)? \*Yes \_\_\_ No \_\_\_

7. Are you currently under investigation by a governing or licensing board? \*Yes \_\_\_ No \_\_\_

8. Have you ever had a professional or vocational license denied, suspended, or revoked by this or any other state or foreign country? \*Yes \_\_\_ No \_\_\_

*\*If you answer "yes" to questions 8, 9 or 10, download a disposition form from the Board website and submit completed form with this application.*

**Application Fee: \$100 (Non-Refundable)**

**Permit Fee: \$100**

**BOA USE ONLY:**

Clerk: \_\_\_\_\_ Date Processed: \_\_\_\_\_ Seq #: \_\_\_\_\_

Batch #: \_\_\_\_\_

Note: \_\_\_\_\_

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10. CONTINUING EDUCATION DETAIL REPORT

*Programs that are Level 3 (Advanced) or Level 4 (Update) may not be included in the hours required for Admission to the Municipal Roster. Only Level 1 (Basic) or Level 2 (Intermediate) programs are eligible. If a course is self-study, submit the 3-digit QAS sponsor number.*

Title of Program	Sponsor & QAS Number	Completion or Attendance date	Audits of State and Local Government	GAFR	GAGAS	Single Audit Act & related	Oregon Local Budget Law	Minimum Standards of Audits & Review of OR Muni Corps	<b>SUB TOTAL</b>	Course Level
<b>Total Hours Claimed</b>										

11. I understand that the act of filling out this application constitutes an agreement between me and the Board that I will observe the requirements of OAR 801-020-0690; Qualifications for Admission to Roster. I certify to the truth and accuracy of all statements and answers made in this application. I understand that before applying, I must have already completed the required number of continuing education hours listed in OAR 801-020-0690.

Date \_\_\_\_\_ Signature \_\_\_\_\_

ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION  
IS CAUSE FOR DENIAL OF THE APPLICATION OR  
REVOCAION OF ANY LICENSE ISSUED UNDER THIS APPLICATION

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**Credit/Debit Card Payment Authorization Form**

**DO NOT SEND THIS FORM WITHOUT ATTACHING THE  
APPLICATION**

I authorize the Oregon Board of Accountancy to charge my Credit/Debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Licensee Name: \_\_\_\_\_ License #: \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Municipal Auditor Permit Fee: \$100**  
**Application Fee: \$100 – Non-Refundable**

**Cardholder's Information: Please PRINT and provide ALL information.**

Charge Amount: \$ \_\_\_\_\_

Visa OR MasterCard Exp Date: \_\_\_\_\_ Card Number: \_\_\_\_\_

Cardholder Name (as it appears on the card) : \_\_\_\_\_

Cardholder Billing Address: \_\_\_\_\_  
Street, Apartment #

\_\_\_\_\_

City

State, Zip Code

Daytime Phone Number

Cardholder's Signature \_\_\_\_\_ Date \_\_\_\_\_

**RETURN THIS FORM TO: Oregon Board of Accountancy, 3218 Pringle Rd SE #110, Salem  
OR 97302 Questions? Please call 503-378.2235 or 503-378-2268**

If paying by **Check**  
Make check payable to Oregon Board of Accountancy and mail to:  
  
Board of Accountancy  
Unit 05  
PO Box 4395  
Portland, OR 97208-4395

**DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM**